



Audits – Bay & Central Region
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May 16, 2008

Los Angeles County Mental Health Director
Marvin J. Southard, D.S.W.
550 South Vermont, 12th Floor
Los Angeles, CA 90020

Dear Mr. Southard:

AUDIT REPORT – YOUTH INTERVENTION PROGRAM (YIP)

We have examined the Short-Doyle/Medi-Cal Cost Report and Data Collection (CR/DC) report of Youth Intervention Program, a Los Angeles County Mental Health contract provider, for the fiscal period July 1, 2002 through June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures, as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Federal Short-Doyle/Medi-Cal Net Program Costs (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Short-Doyle/Medi-Cal Program Cost As Reported (FFP)	\$ 2,265,357
Net Short-Doyle/Medi-Cal Program Cost As Audited (FFP)	<u>1,556,983</u>
Overstatement of Net Program Cost (FFP)	<u>\$ 708,374</u>

If you disagree with any of the results of this audit, you may request an informal conference. This request must be in writing and be received by the Department of Health Services within sixty (60) calendar days following the date of receipt of the overall County Community Mental Health Services report.

Marvin J. Southard, D.S.W., Director
May 16, 2008
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Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, CA 95814 and should be in conformance with the provisions of Sections 51016 and sequence, Title 22 of the California Code of Regulations.

Sincerely,

for Shirley Castaneda
WALTER J. HILL, JR., MBA, EA
Chief of Audits

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

LOS ANGELES COUNTY COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

LEGAL ENTITY NAME: YOUTH INTERVENTION PROGRAM
LEGAL ENTITY NUMBER: 000687

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDICAL</u>				
<u>PROGRAM COST</u>				
FEDERAL - FFP	(Sch. 2)	\$ 2,265,357	\$ (708,374)	\$ 1,556,983
HEALTHY FAMILIES	(Sch. 2)	0	0	0
TOTAL FFP		<u>\$ 2,265,357</u>	<u>\$ (708,374)</u>	<u>\$ 1,556,983</u>

LOS ANGELES COUNTY COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

LEGAL ENTITY NAME: YOUTH INTERVENTION PROGRAM
LEGAL ENTITY NUMBER: 000687

		Audit		
		As Settled	Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC	(MH 1968, Ln 11, 11A)	4,374,091	1	4,374,092
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Family Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Family Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	0	0	0
9. Total		\$ 4,374,091	\$ 1	\$ 4,374,092
Less: Patient & Other Payer Revenues				
10. Inpatient SD/MC	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Family Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Family Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		\$ 0	\$ 0	\$ 0
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhan)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhan)	(Ln 2,4 - Ln 11,13)	4,374,091	1	4,374,092
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Family-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Family-O/P	(Ln 8 - Ln 17)	0	0	0
25. Total		\$ 4,374,091	\$ 1	\$ 4,374,092
Medi-Cal MAA Reimbursement				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Total		\$ 0	\$ 0	\$ 0
Amount Negotiated Rates Exceed Cost				
29. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
30. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	2,631,033	2,631,033
31. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
32. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
33. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
34. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Total		\$ 0	\$ 2,631,033	\$ 2,631,033
Net Reimbursable Cost - FFP				
36. Direct Services	(MH1979, Ln 16, 16A)	\$ 2,265,357	\$ (50,616)	\$ 2,214,741
37. Enhanced SD/MC (Children)	(MH1979, Ln 17, 17A)	0	0	0
38. Enhanced SD/MC (Refugees)	(MH1979, Ln 18)	0	0	0
39. MAA	MH 1979, Ln 11, 12)	0	0	0
40. Negotiated Rate-Payback-SD/MC & Enh	(MH1979, Ln 20)	0	(657,758)	(657,758)
41. Healthy Families Reimbursement	(MH1979, Ln 27)	0	0	0
42. Total - FFP		\$ 2,265,357	\$ (708,374)	\$ 1,556,983
Contract Maximum		\$ 3,153,491	\$ 0	\$ 3,153,491
Lower of Net Reimbursable Cost or Contract Maximum		\$ 2,265,357	\$ (708,374)	\$ 1,556,983
				(To Sch.1)

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

PROVIDER NAME: YOUTH INTERVENTION PROGRAM (YIP)
PROVIDER NUMBER: 00687

**FINDING NO. 1: TOTAL REPORTED MENTAL HEALTH COSTS EXCEED
TOTAL COSTS PER THE CONTRACTOR'S GENERAL LEDGER**

Our examination disclosed that during the audit period Youth Intervention Program (YIP) reported Mental Health Expenses totaling \$4,889,962, while the general ledger showed \$3,706,155. This reporting error resulted in an overstatement of costs totaling \$1,183,807, or 31.94%.

The contractor could not explain the variance and an adjustment was proposed accordingly.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services (CMS) Pub.15-1, Section 2304;
- Fiscal Year 2002-2003 Cost and Financial Reporting System (CFRS)

RECOMMENDATION

We recommend that the Contractor refer to the cost report instruction manual which states that the mental health expenditures should report total gross expenditures of the contractor's trial balance. All records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail in order to facilitate the completion of future audits in a timely manner.

We also recommend that the County, on behalf of its providers, exercise due care in the preparation of the cost reports. This will ensure accuracy and reliability of the reported information. It is also recommended that the County require the contractor to submit a copy of the general ledger and other supporting documentation along with the cost report. By doing so, the County can perform their own reconciliation and correct any discrepancies before submission to the State.

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

AUDITEE'S RESPONSE

The contractor does not agree with the report submitted by the County. They did not use the contractor's report to the County. Our cost report to the County reflected a total of \$3,415,381 and we agree with the State auditor on the general ledger figure. The reported error was not YIP's doing. In transmitting the data the County evidently made the error. We informed the Auditor of the disparity between our reported figure and that reported to the State by the County during the audit. We also asked Mr. Boyle from the County for an explanation. He promised to look into it, but never reported back to us.

We do agree with the recommendation concerning the general ledger. The County would have been able to identify their error.

FINDING NO. 2: RETENTION AND MAINTENANCE OF RECORDS

Our examination disclosed that source documents required to test certain expenses as recorded in the contractor's general ledger were not made available during the period of review.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services CMS Pub. 15-1, Sections 2300 and 2304;
- Fiscal Year 2002-2003 Cost and Financial Reporting System (CFRS)

RECOMMENDATION

All records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail in order to facilitate the completion of the audit.

AUDITEES RESPONSE

We agree with this finding. The services were provided over three years ago and during this time our records have been moved several times. This is not an excuse but explains why some of the source documents were not available.

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

FINDING NO. 3: RELATED PARTY TRANSACTIONS

Our examination disclosed that the contractor had related party transactions with a vendor called "Kids on the Move".

The contractor entered into a service agreement with Kids on the Move in June of 2001. Kids on the Move is to provide transportation services as requested by YIP. Per prior year's audit, it was determined that Kids on the Move was an organization related to the provider by control in accordance with Section 413.7 of Title 42 of the Code of Federal Regulation (CFR). As such, Kids on the Move is allowed actual costs of the services provided by the related party. The contractor submitted documentation identifying actual costs. Upon review of provider's documentation, the Department determined a portion of the costs were allowable.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services CMS Pub. 15-1, Sections 1000, 1002, 1004, 1004.3, 1005, 2102.1, 2103, 2300 and 2304;
- 42 Code of Federal Regulations (CFR), Section 413.7;
- California Code of Regulations (CCR), Title 9, Division 1, Sections 640 and 642

RECOMMENDATION

In order to facilitate the completion of the audit, the contractor should, at the entrance conference, disclose any transactions which are, or may appear to be, related party. The contractor should also have readily available all records utilized in the preparation of the SD/MC cost report, including those used to determine actual cost of related party transactions. Supporting documentation must be properly labeled and have an audit trail.

AUDITEE'S RESPONSE

During the 01-02 audit, we were informed of the issue of related party transactions. Because of this we did inform the Auditor at the incoming interview of the fact that Kids on the Move would be considered a related party. Further, we performed an analysis showing that Kids on the Move was providing services and charging us less than their cost for providing these services.

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

FINDING NO. 4: COSTS NOT RELATED TO PATIENT CARE

Our examination disclosed that the contractor included education costs not related to patient care on the filed cost report. The education costs included expenses for Wilder's Preparatory Academy, a K-8 school. As such, these educational expenses did not enhance the quality of health care the staff members provided to the clients.

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services CMS Pub. 15-1, Sections 400, 2102.3 and 2304;
- Fiscal Year 2002-2003 Cost and Financial Reporting System (CFRS);
- California Code of Regulations (CCR), Title 9, Division 1, Sections 640 and 642

RECOMMENDATIONS

We recommend YIP exercise due care in the preparation of the cost report. All expenses not related to patient care must be eliminated via either an adjustment to MH1960 or MH1961, or prior to submission of the cost report. Records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. Supporting documentation must be properly labeled and have an audit trail in order to facilitate the completion of audits in a timely manner.

AUDITEE RESPONSE

We were unaware that educational expense for staff members was a disallowed cost under Medi-Cal. There had never been any training provided by the County around this issue. Other County programs do allow you to subsidize educational expenses for staff members as long as it will enhance the staff members ability to provide services to the client. This is duly noted and will not occur again as it relates to Medi-Cal services.

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

FINDING NO. 5: ALLOCATION OF HOME OFFICE COST

Our examination disclosed that the contractor allocated home office costs, also known as administration costs, to operating units based on gross salaries. The Department determined this method to be unreasonable, as those programs with high salaries would account for the majority of the home office costs. Total cost is the proper allocation method, as outlined in CMS Pub. 15-II, Section 1004 (D), which states, in pertinent part,

"If total costs are used, each facility would share in the pooled costs in the same proportion that its total costs (excluding home office cost) bear to the total costs of all facilities in the chain..."

AUDIT AUTHORITY

- Center for Medicare and Medicaid Services CMS Pub. 15-1, Sections 2300 and 2304;
- Center for Medicare and Medicaid Services CMS Pub. 15-II, Section 1004 (D);
- California Code of Regulations (CCR), Title 9, Division 1, Sections 640 and 642

RECOMMENDATION

We recommend the contractor use total cost method when allocating home office costs to chain components.

AUDITEE'S RESPONSE

We agree that the total cost method is appropriate for Medi-Cal and Medi-Cade services. However, other government programs permit the use of an allocation method based on direct labor costs. This was the method that YIP used and which had been approved each year by the County.

**LOS ANGELES COUNTY
COMMUNITY MENTAL HEALTH SERVICE
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

CONTRACTOR'S ADDITIONAL COMMENT

We want to thank the State Office of Mental Health's Auditing Division for their professional, objective audits. It is truly a pleasure to observe competent people at work, and it was an educational experience to work with true auditors.

Your recommendations are taken as suggestions to help us improve our capacity and will be used in our future operations.

Thank you.

Paul Radke/Margo Wainwright-Harris

AUDIT ADJUSTMENTS

Provider YOUTH INTERVENTION PROGRAM				Provider Number 00687	No. of Adj. 26	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust reported Mental Health Expenditures to reflect the provider's general ledger. CMS PUB. 15-1, SECTION 2304	\$ 4,889,962	\$ (1,183,807)	\$ 3,706,155 *
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate contract services expense due to lack of supporting documentation. CMS PUB. 15-1, SECTION 2304	** \$ 3,706,155	\$ (6,330)	\$ 3,699,825 *
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust related party transportation expense (Kids on the Move) to actual cost. CMS PUB. 15-1, SECTIONS 1000, 1002, 1004, 1004.3, 1005, 2102.1, and 2103.	** \$ 3,699,825	\$ (27,352)	\$ 3,672,473 *
4	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust reported Kids on the Move expense to reflect the provider's records. CMS PUB. 15-1, SECTION 2304	** \$ 3,672,473	\$ (29,821)	\$ 3,642,652 *
5	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust T.P.C. Transportation expense to reflect the provider's records. CMS PUB. 15-1, SECTION 2304	** \$ 3,642,652	\$ (28,975)	\$ 3,613,677 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider YOUTH INTERVENTION PROGRAM				Provider Number 00687	No. of Adj. 26	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate Guidance Channel expense due to lack of documentation. CMS PUB. 15-1, SECTION 2304	** \$ 3,613,677	\$ (907)	\$ 3,612,770 *
7	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate lease expense paid by the Board of Directors CMS PUB. 15-1, SECTION 2304	** \$ 3,612,770	\$ (34,176)	\$ 3,578,594 *
8	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To allocate Home Office costs based on accumulated cost method. CMS PUB. 15-1, SECTION 328 CMS PUB. 15-II, Section 1004	** \$ 3,578,594	\$ (1,560,941)	\$ 2,017,653 *
9	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate home office continuing advertising expense due to lack of supporting documentation. CMS PUB. 15-1, SECTION 2304	** \$ 2,017,653	\$ (1,669)	\$ 2,015,984 *
10	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate home office conference expense due to lack of supporting documentation. CMS PUB. 15-1, SECTION 2304	** \$ 2,015,984	\$ (3,547)	\$ 2,012,437 *
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				YOUTH INTERVENTION PROGRAM		Provider Number 00687	No. of Adj. 26	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COSTS</u>									
11	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION ** \$ 2,012,437			\$ (4,687)	\$ 2,007,750 *	
To eliminate home office continuing education expense not related to patient care.									
CMS PUB. 15-1, SECTION 2304									
12	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION ** \$ 2,007,750			\$ (2,837)	\$ 2,004,913 *	
To eliminate home office continuing education expense due to lack of supporting documentation.									
CMS PUB. 15-1, SECTION 2304									
13	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION ** \$ 2,004,913			\$ (6,760)	\$ 1,998,153 *	
To eliminate home office contracted services expense due to lack of supporting documentation.									
CMS PUB. 15-1, SECTION 2304									
14	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION ** \$ 1,998,153			\$ (21,879)	\$ 1,976,274 *	
To adjust reported equipment rental expense to reflect the provider's records.									
CMS PUB. 15-1, SECTION 2304									
15	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION ** \$ 1,976,274			\$ (5,995)	\$ 1,970,279 *	
To eliminate Ernestine Jones home office expense due to lack of supporting documentation.									
CMS PUB. 15-1, SECTION 2304									
* Balance carried forward to subsequent adjustment.									
** Balance brought forward from prior adjustment.									

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOUTH INTERVENTION PROGRAM				00687	26	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
16	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate Carolyn Chadwick home office expene due to lack of documentation. CMS PUB. 15-1, SECTION 2304	** \$ 1,970,279	\$ (1,493)	\$ 1,968,786 *
17	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To eliminate home office facility expense due to lack of supporting documentation. CMS PUB. 15-1, SECTION 2304	** \$ 1,968,786	\$ (4,153)	\$ 1,964,633 *
18	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION To adjust home office human resources expense to reflect the provider's records. CMS PUB. 15-1, SECTION 2304	** \$ 1,964,633	\$ (15,458)	\$ 1,949,175
19	MH 1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To adjust mode costs in conjunction with adjustments 1 through 18. CMS PUB. 15-1, SECTION 2304	\$ 4,889,962	\$ (2,940,787)	\$ 1,949,175
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
20	MH1964	4	A	DAY SERVICES (MODE 10)	\$ 1,260,814	\$ (768,452)	\$ 492,362
21	MH1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	3,617,322	(2,185,440)	1,431,882
Info.	TOTAL	9	A	TOTAL MODE COSTS (DIRECT SERVICES AND MAA)	\$ 4,878,136	\$ (2,953,892)	\$ 1,924,244 *
				To distribute audited Direct Services costs (Medi-Cal Modes) to Day Services and Outpatient Services, using the Relative Value method based on Published Charges.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOUTH INTERVENTION PROGRAM				00687	26	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
22	1964	6	A	OUTREACH	\$ 11,828	\$ 13,103	\$ 24,931
23	1964	9	A	TOTAL MODE COSTS (DIRECT SERVICES AND MAA) **	1,924,244	24,931	1,949,175
				To adjust mode costs to agree with adjustment numbers 20 through 21.			
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
Info. 24	MH1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40%	310,622	0	310,622 *
	MH1966A	8A	TOTAL	TOTAL MEDICAL UNITS 51.56%	1,139,130	1,260	1,140,390 *
				To adjust Medi-Cal units to agree with the State Department of Mental Health Summary of Approved Claims. Copies of workpapers detailing adjustments by service function have been provided to the County. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
Info. 25	MH1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40% **	310,622	0	310,622 *
	MH1966A	8A	TOTAL	TOTAL MEDICAL UNITS 51.56% **	1,140,390	(1,260)	1,139,130 *
				To adjust Medi-Cal units to agree with County records. Copies of workpapers detailing adjustments by service function have been provided to the County. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
Info. Info.	MH1966A	8	TOTAL	TOTAL MEDICAL UNITS 51.40% **	310,622	0	310,622
	MH1966A	8A	TOTAL	TOTAL MEDICAL UNITS 51.56% **	1,139,130	0	1,139,130
				To adjust Medi-Cal units to lesser of DMH Approved Claims Summary or County Records. Copies of workpapers detailing adjustments by service function have been provided to the County. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
YOUTH INTERVENTION PROGRAM				00687	26	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
26	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT To adjust SD/MC Reimbursement to reflect the results of the adjustments made to costs and units of service/time. CMS PUB. 15-1, SECTION 2304	\$ 2,265,357	\$ (708,374)	\$ 1,556,983
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: LOS ANGELES COUNTY
 County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM		A	B	C
Legal Entity Number: 00687		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,004,296	944,879	1,949,175
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments (Provide Detail)			
5	Total Costs Before Medi-Cal Adjustments	1,004,296	944,879	1,949,175
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,949,175
	Administrative Costs (County Only)			
9	SD/MC Administration			
10	Healthy Families Administration			
11	Non-SD/MC Administration			
12	Total Administrative Costs			
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,949,175
19	Total Costs - Lines 9 through 18			1,949,175

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
Fiscal Year 2002-2003

County: LOS ANGELES COUNTY
County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM		A
Legal Entity Number: 00687		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,949,175
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	492,362
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,431,882
6	Outreach Services (Mode 45)	24,931
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	1,949,175

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

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Fiscal Year 2002-2003

County: LOS ANGELES COUNTY
County Code: 19

NR

Legal Entity: YOUTH INTERVENTION PROGRAM		A	B	C	D	E	F	G
Legal Entity Number: 00687		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services			85					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		7,273					
3	Gross Cost	492,362	492,362					
4	Cost per Unit		67.70					
5	SMA per Unit		177.60					
6	Published Charge per Unit		189.47					
7	Negotiated Rate / Cost per Unit		171.59					
8	Medi-Cal Units	07/01/02 - 09/30/02	1,549					
8A		10/01/02 - 06/30/03	5,296					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units		428					
13	Medi-Cal Costs	07/01/02 - 09/30/02	104,863	104,863				
13A		10/01/02 - 06/30/03	358,525	358,525				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	275,102	275,102				
14A		10/01/02 - 06/30/03	940,570	940,570				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	293,489	293,489				
15A		10/01/02 - 06/30/03	1,003,433	1,003,433				
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	265,793	265,793				
16A		10/01/02 - 06/30/03	908,741	908,741				
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		28,974	28,974				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

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Fiscal Year 2002-2003

County: LOS ANGELES COUNTY			NR	NR	NR	NR	NR	NR
County Code: 19								
Legal Entity: YOUTH INTERVENTION PROGRAM			A	B	C	D	E	F
Legal Entity Number: 00687				Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)			Mode Total	Function	Function	Function	Function	Function
				04	10	31	42	52
1	Allocation Percentage		100.00%	5.55%	6.63%	0.10%	50.43%	2.13%
2	Total Units			107,390	108,401	1,647	824,846	34,864
3	Gross Cost		1,431,882	79,426	94,892	1,442	722,054	30,519
4	Cost per Unit			0.74	0.88	0.88	0.88	0.88
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit			2.07	2.45	2.45	2.45	2.45
7	Negotiated Rate / Cost per Unit			1.71	2.20	2.20	2.20	2.20
8	Medi-Cal Units	07/01/02 - 09/30/02		38,560	21,754	120	180,478	8,250
8A		10/01/02 - 06/30/03		59,467	75,795	1,047	511,052	25,630
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units			9,363	10,852	480	133,316	984
13	Medi-Cal Costs	07/01/02 - 09/30/02	272,454	28,519	19,043	105	157,987	7,222
13A		10/01/02 - 06/30/03	1,007,217	43,982	66,349	917	447,365	22,436
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	703,045	68,251	49,599	274	411,490	18,810
14A		10/01/02 - 06/30/03	2,612,309	105,257	172,813	2,387	1,165,199	58,436
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	762,541	79,819	53,297	294	442,171	20,213
15A		10/01/02 - 06/30/03	2,818,983	123,097	185,698	2,565	1,252,077	62,794
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	678,535	65,938	47,859	264	397,052	18,150
16A		10/01/02 - 06/30/03	2,521,023	101,689	166,749	2,303	1,124,314	56,386
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		152,211	6,925	9,500	420	116,702	861

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: LOS ANGELES COUNTY		NR					
County Code: 19							
Legal Entity: YOUTH INTERVENTION PROGRAM		H	I	J	K	L	M
Legal Entity Number: 00687		Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function
		62					
1	Allocation Percentage	4.96%					
2	Total Units	43,108					
3	Gross Cost	71,005					
4	Cost per Unit	1.65					
5	SMA per Unit	4.23					
6	Published Charge per Unit	4.61					
7	Negotiated Rate / Cost per Unit	4.09					
8	Medi-Cal Units	07/01/02 - 09/30/02	9,243				
8A		10/01/02 - 06/30/03	29,485				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					
9A		10/01/02 - 06/30/03					
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02					
10A		10/01/02 - 06/30/03					
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					
11	Healthy Families (SED) Units	07/01/02 - 09/30/02					
11A		10/01/02 - 06/30/03					
12	Non-Medi-Cal Units		4,380				
13	Medi-Cal Costs	07/01/02 - 09/30/02	15,225				
13A		10/01/02 - 06/30/03	48,566				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	39,098				
14A		10/01/02 - 06/30/03	124,722				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	42,610				
15A		10/01/02 - 06/30/03	135,926				
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	37,804				
16A		10/01/02 - 06/30/03	120,594				
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02					
17A		10/01/02 - 06/30/03					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02					
18A		10/01/02 - 06/30/03					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02					
19A		10/01/02 - 06/30/03					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02					
20A		10/01/02 - 06/30/03					
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02					
21A		10/01/02 - 06/30/03					
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02					
22A		10/01/02 - 06/30/03					
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02					
23A		10/01/02 - 06/30/03					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02					
24A		10/01/02 - 06/30/03					
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03					
29	Healthy Families Costs	07/01/02 - 09/30/02					
29A		10/01/02 - 06/30/03					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02					
30A		10/01/02 - 06/30/03					
31	Healthy Families Published Charges	07/01/02 - 09/30/02					
31A		10/01/02 - 06/30/03					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02					
32A		10/01/02 - 06/30/03					
33	Non-Medi-Cal Costs		7,214				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

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Fiscal Year 2002-2003

County: LOS ANGELES COUNTY
County Code: 19

CR

Legal Entity: YOUTH INTERVENTION PROGRAM		A	B	C	D	E	F	G
Legal Entity Number: 00687		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		216					
3	Gross Cost	24,931	24,931					
4	Cost per Unit		115.42					
5	Non-Medi-Cal Units		216					
6	Non-Medi-Cal Costs	24,931	24,931					

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

Legal Entity Number: 00687

County Code: 19			REIMBURSEMENT TYPE				PC	NR			Costs		
Legal Entity: YOUTH INTERVENTION PROGRAM			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00687			S.F.'s 01-09	Mode 55 S.F.'s 11-19,	S.F.'s 21-29	Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02							104,863	272,454	377,317		377,317
1A		10/01/02 - 06/30/03							358,525	1,007,217	1,365,742		1,365,742
2	Medi-Cal SMA	07/01/02 - 09/30/02							275,102	703,045	978,147		978,147
2A		10/01/02 - 06/30/03							940,570	2,612,309	3,552,879		3,552,879
3	Medi-Cal P. C	07/01/02 - 09/30/02							293,489	762,541	1,056,030		1,056,030
3A		10/01/02 - 06/30/03							1,003,433	2,818,983	3,822,417		3,822,417
4	Medi-Cal N. R.	07/01/02 - 09/30/02							265,793	678,535	944,328		944,328
4A		10/01/02 - 06/30/03							908,741	2,521,023	3,429,763		3,429,763
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							265,793	678,535	944,328		944,328
5A		10/01/02 - 06/30/03							908,741	2,521,023	3,429,763		3,429,763
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02											
6A		10/01/02 - 06/30/03											
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02											
7A		10/01/02 - 06/30/03											
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02											
8A		10/01/02 - 06/30/03											
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
10A		10/01/02 - 06/30/03											
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							265,793	678,535	944,328		944,328
11A		10/01/02 - 06/30/03							908,741	2,521,023	3,429,763		3,429,763
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							265,793	678,535	944,328		944,328
21A	(Excludes Refugees)	10/01/02 - 06/30/03							908,741	2,521,023	3,429,763		3,429,763
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02											
23A		10/01/02 - 06/30/03											
24	Healthy Families SMA	07/01/02 - 09/30/02											
24A		10/01/02 - 06/30/03											
25	Healthy Families P. C.	07/01/02 - 09/30/02											
25A		10/01/02 - 06/30/03											
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02											
27A		10/01/02 - 06/30/03											
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							265,793	678,535	944,328		944,328
35A		10/01/02 - 06/30/03							908,741	2,521,023	3,429,763		3,429,763
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02											
37A		10/01/02 - 06/30/03											
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02							160,930	406,081	567,011		567,011
38A		10/01/02 - 06/30/03							550,216	1,513,805	2,064,021		2,064,021
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: LOS ANGELES COUNTY
County Code: 19

Legal Entity: YOUTH INTERVENTION PROGRAM

Legal Entity Number: 00687		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	265,793	908,741	136,618	468,433		
4	15 - Outpatient (Program 1)	678,535	2,521,023	348,767	1,260,924		
5	15 - Outpatient (Program 2)						
6	Totals	944,328	3,429,763	485,385	1,729,356		
7	Totals from MH1979	944,328	3,429,763	485,385	1,729,356		
8	Effective SD/MC FFP %					51.40%	50.42%

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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